



**Indiana Department of Revenue**

June 5, 2003

# Electronic Filing for Retail Sales Tax and Employer Withholding Tax

## Program Information Guide

This publication contains information about electronic filing programs, which allow Retail Sales & Use Tax and Employer Withholding Tax return and payment data to be electronically filed. The electronic filing implementation guide (a separate publication) provides technical specifications for software developers.

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## **What is Electronic Filing and Why Should I Use It?**

Electronic filing, simply defined; is the computer-to-computer exchange of information between two entities. Business documents - including tax returns and payments - are communicated in formats understandable by all parties involved in the exchange. Exchange formats generally fall into one of two categories - proprietary and standard. A proprietary format is one designed and agreed upon by a finite universe. Non-proprietary standards, particularly national and international are formats pre-established by organizations such as Accredited Standards Committees (ASC) appointed by the American National Standards Institute (ANSI) and others. IN-S.I.T.E. exchanges data with the Department of Revenue utilizing ANSI ASC X12 standards.

Why electronic filing? Direct computer-to-computer exchange of business information alleviates the expense and time associated with processing paper, reduces errors and the cost associated with resolution. Another advantage of electronic filing is the acknowledgment which, in addition to indicating receipt includes the acceptance or rejection status. As companies began to achieve dramatic increases in speed in addition to improved accuracy, taxing authorities realized the benefits of electronic filing over the paper-intensive tax component of government. Also, electronic remittance means no more paper checks.

## **What is EFT and How Does it Relate to Electronic Filing?**

EFT is an electronic method for instructing financial institutions to debit or credit customer accounts and thereby affect a transfer of funds from one account to another. Electronic Funds Transfer is a faster, securer way of moving funds than by paper check.

EFT is an integral part of electronic filing. Implementation of an electronic returns filing solution implies remittance will be electronic as well. The INSITE program uses the ACH debit method of EFT. The electronic file containing a payment will include the bank information pertaining to the account from which the tax payment is to be debited.

## **How does Indiana's IN-S.I.T.E. Program work?**

Electronic filing begins when two entities agree to interchange information electronically. They then come to an understanding of the interchange processes or rules which are stated in a document referred to as a Trading Partner agreement. This document is signed by persons authorized to enter into the agreement (in the case of tax filings, by individuals who would also be authorized to sign tax returns). (See REGISTRATION for details). The agreement (the Electronic Filing Application) is then mailed to the Department for registration and access code assignments (Personal Identification Number, Mailbox code and password.). These access codes will be mailed to you. Once you have your PIN, mailbox code and startup password, you can complete the Transmitter Profile screen in IN-S.I.T.E. Next, it will be necessary to test the communications path and banking information. Functions included in IN-S.I.T.E. will do these tasks for you with little more than a few mouse clicks. You will then be ready to file electronically. If you are a third party service provider, it will be necessary to register each of your clients in IN-S.I.T.E. before being able to file for them. IN-S.I.T.E., using what you enter, will automatically register each of your clients for electronic filing/EFT. There is no need to submit additional registration forms to the Department. In fact, unless the signatures on your original electronic filing application become invalid, there will never be another need for paper of any kind again.

With the startup process complete, you are ready to file Sales and Use or Employer Withholding tax returns or make payments or combinations of return and payment electronically. After the return and payment entry process is complete, a click on the "SEND" button will deliver your message to AAMVAnet from where the Department will retrieve it. Each return/payment will be individually acknowledged in a single message to the transmitter. When you retrieve your acknowledgments transmission, IN-S.I.T.E. will locate the original document and mark it as accepted or rejected. It is crucial to check for acknowledgements within at least 2 business days of your transmission to ensure the file was not rejected.

Additional details about what IN-S.I.T.E. offers may be found in the IN-S.I.T.E. OVERVIEW below. Passwords may be changed more often if you choose. There is a feature within IN-S.I.T.E. that will accomplish this task for you.

## How Will Due Dates and Timeliness Be Effected by Electronic Filing?

Filing returns electronically will not change due dates for tax payments or returns. Taxpayers who remit by EFT via IN-S.I.T.E. must initiate the EFT transaction in sufficient time to have funds in the Department's receiving account on or before the due date. ACH debit taxpayers have a warehousing capability that allows them to transmit the file as much as 30 days in advance but not have the funds debited from their account until the due date. The final cutoff for ACH debit taxpayers is 11:00 am. E.S.T. the last legal business day before the due date. Returns without payments may be transmitted as late as 11:00 E.S.T. on the due date.

If a tax return/payment due date falls on a holiday or weekend, the due date becomes the next legal business day. You cannot generate a transmission on the due date and have the funds transferred the same day. You must initiate before the due date in order for your account to be debited on the due date and the Department to have the funds on the due date.

### **FILE-FREQ. PERIOD END / DUE DATE**

Annual	<u>Period End:</u> Last calendar day of December. Indiana Code classifies a taxpayer as annual when the average monthly tax for the previous year did not exceed \$10. <u>Due date:</u> The last day of the month following the Period End Date
Semi-Annual	<u>Period End:</u> The last calendar day of June and December. A taxpayer is classified by Indiana Code as semi-annual when the average monthly tax due for the previous year did not exceed \$25. <u>Due date:</u> The last day of the month following the Period End Date
Quarterly	<u>Period End:</u> The last calendar day of March, June, September and December. A Taxpayer is classified as such when the average monthly tax due for the previous year did not exceed \$75. <u>Due date:</u> The last day of the month following the Period End Date
Monthly	<u>Period End:</u> The last calendar day of each month. A taxpayer is classified as such when the average monthly tax due for the previous year is between \$76 and \$1000. <u>Due Date:</u> 30 calendar days after the period end date
Early Filer	<u>Period End:</u> The last calendar day of each month. A taxpayer is classified by Indiana Code as monthly early filer when the average monthly tax due for the previous year exceeded \$1000. <u>Due Date:</u> 20th day of the month following the period end month

**Note:** Late tax payments and/or tax returns are subject to penalty and interest assessments. The late payment penalty is 10% of the tax due plus interest accrued daily. Delays in transmissions causing a late filing will be reviewed on a case-by-case basis considering reasonable cause and due diligence.

**SETTLEMENT DATE** The settlement date is the date funds are in the Department's bank account. It is essential to keep in mind that payments using IN-S.I.T.E must be transmitted to the Department no later than 11:00 a. m. E.S.T. the business day prior to the settlement date.

Ex: The due date is March 20, 2004 which is Saturday. The due date adjustment rules would change the due date to March 22, 2004. The tax payment should have a settlement date of March 22, 2004. In order for your funds to be in the Departments account on the 22nd, the funds transfer request must be completed prior to 11:00 a.m. E.S.T. on Friday March 19th.

A payment received after the due date is subject to late payment assessments. The penalty is 10% of the amount of tax paid late. Interest is also computed at the current rate established by the Department. Sales/use tax payments made late are also denied the 1% collection allowance. At this time you cannot send penalty and interest payments using IN-S.I.T.E. The Department will generate a liability notice representing the late fees. The liability must be satisfied by check.

Once again, to ensure a payment is timely, you must meet the cut-off times. Taxpayers using IN-S.I.T.E. to initiate an ACH debit request must ensure the file is transmitted prior to 11:00 a.m. E.S.T. the business day before the due date.

And, if the due date falls on a Saturday, Sunday, or legal holiday, the due date becomes the next legal business day that is not a Saturday, Sunday, or legal holiday.

## Will My Information Be Secure?

When an electronic filing application is registered in the department's computer, a Personal Identification Number (PIN) is generated. The PIN is a unique character string that once assigned, may never be reused a second time, ever, for anyone. Also, as part of the registration, an electronic mailbox code and password is assigned – also unique values. These codes are mailed to the person whose name and address are on the electronic filing application form. They must be entered in the TRANSMITTER screen in IN-S.I.T.E. from where it will be placed into every transmission. The Department has an electronic mailbox. That mailbox code is programmed into IN-S.I.T.E. Your transmissions are deposited in the Department's mailbox. Your mailbox code is used as a key to "open" the Department's mailbox. IN-S.I.T.E. imbeds your electronic mailbox code, password, and PIN in every message you send.

Now, let's put it together.

- Your transmissions are sent directly to the Department's electronic mailbox by means of a direct dial phone line. This means your data can not go anywhere but to the Department's service provider.
  - You must be positively identified before they will accept your message. If the Department's electronic mailbox code or your electronic mailbox code, or password is missing or incorrect, your message will not be accepted.
  - When the Department receives your transmission, your mailbox code and PIN are validated. If either is missing or incorrect your transmission will be rejected. In this event, you will be notified by the Department. When your transmission is accepted, and the contents and format are checked, the appropriate acknowledgment will be placed in your electronic mailbox for you to retrieve.
- IN-S.I.T.E. will check the mailbox code of the acknowledgment file against the mailbox code you sent to insure the file belongs to you.

After receipt by the Department: By administrative policy of the Department of Revenue, tax return information submitted electronically will be subject to the same confidentiality and security statutes as apply to paper documents. Additionally, all electronic data files are archived in their original format indefinitely.

You should also archive IN-S.I.T.E. backup files as well as source documents used for creating the data you enter - as you probably do in your current "paper" environment. Suggestions for data archival are presented in the "Record Keeping and Retention Guidelines (attached).

## **REGISTRATION and SIGNATURES**

The application, Electronic Filing-APP1, must be completed and returned to the Department by **the entity that will be transmitting** returns and payments. The electronic filing application must be submitted to the Department in order for you to receive your Personal Identification Number (PIN), mailbox code and password. These are the “keys” that allow your electronic communications to be recognized and accepted by the Department.

Entities filing with multiple business locations should submit only one Electronic Filing-APP1 using the taxpayer ID of the entity who will actually do the transmitting on behalf of others.

Paid preparers or other third party service providers should register only themselves as the transmitter. Their clients will be automatically registered by the electronic filing program when the first payment or return is transmitted .

### **Signatures**

A responsible officer, or designee, will be required to sign the electronic filing application. The signature on the electronic filing application will be deemed to appear on each tax return. Authorized signatures will be maintained by the Department. It is the responsibility of the taxpayer to provide the Department with updated signatures reflecting relevant personnel changes. Changes in authorized signers must be made by submitting a new electronic filing application with the notation that it is being submitted only to update authorized signatures.

If the application to file electronically is being made by a third party service provider (accounting firm, payroll provider, etc.) on behalf of the taxpayer, signatures by employees of the service provider are acceptable as long as the signatures are under authorization of a contract or Power of Attorney between the provider and the taxpayer. The responsibilities of the third party service provider are the same as for any trading partner. Any changes in authorized signers must be made by submitting a new electronic filing application with the notation that it is submitted only to update authorized signatures.

In the case of electronically filed business tax returns, the PIN will tie the transmission to the registration and associated signature(s). New PINs should be requested if a change in personnel makes it necessary for the taxpayer to request it.

The Department has issued Tax Policy Directive #10 (May 1996), which addresses the general administrative, procedural, and technical framework for allowing alternative signature methods and record keeping methods for any document authorized for electronic filing.

Signatures on the application authorize the Indiana Department of Revenue to present debit entries into specified accounts for electronic funds transfer as required by Indiana Law.

### **Electronic Filing Application (Form EF-APP-1)**



This two sided form consists of entry lines on which Taxpayer related information is provided to the Department either by the taxpayer or by the taxpayer's authorized representative. The back side contains a statement of the taxpayer and/or taxpayer representative's understanding of stipulations related to electronic filing. The electronic filing application is a pseudo Trading Partner Agreement.

Third party service providers need only submit an EF-APP-1 for themselves as the transmitter.

The objective of this form is to establish the transmitter of data, as an Indiana Department of Revenue Trading Partner and to provide a record of authorized signatures associated with tax filings. The Department suggests three different signatures from the trading partner. We believe three signatures will cover situations that may arise with authorized personnel such as reassignments, illness, or leaving employment. Remember it is your responsibility to provide updated signatures of authorized personnel to the Department when staffing changes occur.

It is assumed those filing, reporting, remitting and otherwise transmitting data on behalf of others do so under authorization of separate contracts, powers of attorney or other corporate authorizations; and that those authorizations could be produced upon demand.

### **Trading Partner Agreement**

The Indiana Department of Revenue does not have a Trading Partner Agreement as such. The Department describes the existing electronic filing program on the pages of this document. Completing the electronic filing application form indicates you have read this document and, in the case of non-IN-S.I.T.E. partners, the Software Developer's Guide, are willing to interchange data within the constraints set forth therein.

Electronic filing is currently a voluntary program, you may discontinue interchanging data electronically at any time without notice to the Department. And, you may resume at any time without notice to the department - provided your registration has not been removed. Cessation of electronic filing does not eliminate the need to remit electronically if you are required by law to remit tax payments by EFT. Additionally, vacillation between electronic and paper filing should be done carefully to prevent omissions or redundant filings and risk the possibility of a false billing.

# IN-S.I.T.E. OVERVIEW

IN-S.I.T.E. stands for: The Indiana Department of Revenue System for Interchanging Tax Data Electronically. It is a computer program to be used for electronic filing of Sales & Use tax returns/payments and/or Employer Withholding tax returns/payments. It was developed by the Department and is provided gratis to anyone wishing to file and/or remit electronically for the two tax types listed above. And it is for this reason, virtually all technical issues are kept in the background and accomplished automatically by IN-S.I.T.E. IN-S.I.T.E. will provide the functionality required to file Indiana Retail Sales/Use and Employer Withholding returns, with or without the associated remittance. Also, monthly EFT payments may be made in seconds with only a few clicks of the mouse.

## **Requirements for IN-S.I.T.E.**

### **1. An IBM or Compatible PC and a Modem.**

- IBM or IBM compatible PC 386 or larger running Windows 3.1, Windows 95/98/ME/2000/XP. (Windows NT is not supported at this time.)
- Four megabytes of RAM - minimum
- Six megabytes of Disk space - varies as to the number of returns being filed and the length of time history is to be retained
- Mouse
- 1 modem – (required) baud rate of at least 9600 is suggested
- Printer - optional

### **2. Tax payments must be made by EFT.**

Filing return data electronically mandates remitting electronically as well. Financial electronic filing, offers the convenience of filing and remitting in a single transaction. Only ACH debit transactions are provided for at this time.

### **3. Data communications must be transmitted through a VAN**

Electronic information communicated to the Department must be by means of the Department's Value Added Network (VAN) AAMVAnet. You will have an electronic mailbox assigned to you at AAMVAnet even if you already have an electronic mailbox with them. If you have a mailbox with your own VAN, tax return data can be sent to the Department through your VAN to AAMVAnet provided there is an existing interconnect between the two VANs.

### **Interchange of Data**

Tax return data and payment data (when applicable) are transmitted to the Department's electronic mailbox at AAMVAnet (either directly, or indirectly through the taxpayer's VAN) where it will be stored until retrieved by the Department (at approximately 11:00 am each day). The interchange will first be reviewed for proper format. Secondly, it will be validated as to

content such as the quality of data within a given filing i.e. mathematical and filing error conditions. Following the validations, an acknowledgment will be created containing the result of the interrogations and sent to your mailbox for your retrieval. The acknowledgment will automatically locate your original transmission and “mark” it as acknowledged. Acknowledge values are simple - Accepted or rejected. An accepted acknowledgment indicates the return is free of errors to the extent it will be accepted and credited to your account as a valid filing and that any associated remittance has been warehoused and will be processed through the ACH system in accordance with the settlement date requested by you. Because strenuous validation is performed by IN-S.I.T.E. when the document is keyed and because the interchange is assembled without human intervention, the only errors which might occur would be the result of a program error or a communication error. Program errors will be eliminated by updated versions of the program. Retranslating the interchange will eliminate communication errors.

The Department will not assume responsibility for tax return and/or payment information nor accept it as a filing of tax return data until IN-S.I.T.E. creates the “Accepted” acknowledgment. In the event of transmission problems, you may be requested to re-send a given interchange. For this reason you should never delete an un-acknowledged transmission. The Department assumes the taxpayer has retrieved and successfully processed the acknowledgments. Failure to retrieve acknowledgements that result in late payments of tax will be subject to late payment penalty and interest assessments.

The remittance figure used in the ACH debit to the bank will be repeated within the acknowledgment providing you an opportunity to verify the document arrived at the Department unchanged.

After the evaluation, is complete, the return will be examined for payment data. Payments will be placed in a Payments Warehouse which will be examined daily for settlement dates due for the next business day. The department will transmit them to the our bank who will in turn, deliver it to the National Automated Clearing House (NACHA) for overnight processing. A remittance advice will be returned to the Department the next morning. The Department will use the remittance advice from the bank to pull your return from the warehouse and verify the ACH debit amount against the amount you authorized before releasing it for normal processing.

It is important to note, receipt of an acknowledgment from the Department does not indicate your ACH debit cleared your bank. It merely indicates it was received, examined for acceptable content, and delivered to the State’s bank for processing. Returned ACH debit items will be reviewed upon detection and you will be contacted as required.

## **Insight to IN-S.I.T.E.**

IN-S.I.T.E. is has been designed to make electronic filing and paying a simple process by performing many behind-the-scenes tasks in an attempt to produce error-free data in an easy to use environment

**REGISTRATION DATABASE** Retains taxpayer mailing and banking information for one or a million and one taxpayers. Information is well validated on entry. And valid data is a requirement for filing. Registration and banking information is automatically transmitted to the Department whenever a change is made. This is particularly helpful for keeping bank information current and there is never, a need to fill out and mail change forms to the Department. You must, however, change (be sure to save the change) the bank information on your IN-S.I.T.E. registration screen.

**CALENDAR** A perpetual calendar is maintained which keeps track of holidays -National, State or Bank holidays. Holiday updates are made by the Department and transmitted to your computer along with your acknowledgments. IN-S.I.T.E. will recreate your calendar when necessary. All due dates - Early-Filer, Monthly-Filer and Quarterly due-dates will automatically be adjusted for weekends and holidays taking the guesswork out of when to file.

**SETTLEMENT DATES** Settlement dates will be assigned to the next non-holiday/weekend date to prevent an invalid date. The settlement date can be changed to a date up to 30 days in the future if you wish but will then be automatically changed to the NEXT-BUSINESS-DAY.

**VALIDATION** Return data will be checked for validity - correct percentage and rates. Checked for math. Checked for correct math - preventing negative taxable amounts and amounts due etc..

**LIABILITY CALENDARS** Appropriate Liability-Calendar with proper due dates are presented in accordance with whatever return types or filing frequencies are involved, or when changing between "Payment-Only" and "Payment plus Return".

**COMMUNICATIONS-LOG** A detailed record is automatically maintained of every transmission made and along with the acknowledgment status of each.

**COMMUNICATIONS** Technical terms associated with sending and receiving data are kept to an absolute minimum.

**HISTORY** Every tax return and or payment made is recorded in the "HISTORY" data store. History provides for detail inquiry and printing. History includes a link to the communication log entry to determine when an item was transmitted.

**SIMPLICITY** Once the tax type and filing period are selected, filing is accomplished by tabbing through the return entries, or click on the applicable items. From there you are only a click away from the transmission process - three clicks if you wish to include your payment.

# Is IN-S.I.T.E. the Only Way?

Taxpayers (Trading Partners) having an existing electronic filing program or the resources to develop a program may interchange data with the Department of Revenue without using IN-S.I.T.E. Resources would include the ability to create interchanges formatted according to ANSI ASC X-12 Standards and forward those messages by means of their own communications hardware and software. Trading Partners would also be expected to translate from X12 and react as required to acknowledgment resulting from transmissions.

Filing return data electronically mandates remitting electronically as well. Remittance may be transmitted to the Department accompanying a return or as a “stand-alone” transaction. Only ACH debit transactions are provided for at this time.

As of this writing, the Department communicates with its electronic trading partners indirectly through the services of a Value Added Network (VAN). The Department’s VAN is AAMVAnet. Your communications would be between you and AAMVAnet. If you already have an electronic mailbox with AAMVAnet, it is still necessary to obtain another. If you are currently utilizing another VAN, you may communicate indirectly with AAMVAnet through your VAN - provided an interconnect exists between the two VANs

The Indiana Department of Revenue electronic filing program will reject a transmission upon detection of a single syntax (format) error. Individual returns and or remittances within a correctly formatted transmission will be accepted or rejected on their own merit. With proper edits during message creation, both semantic and syntactic errors can be eliminated. This would leave only transmission errors to cause rejects.

Details related to establishing an independent electronic filing program are described in the Department’s Software Developer’s Guide for Electronic Filing which may be obtained from the Electronic Commerce Help Desk.

# Getting Started

The most obvious question for those interested in starting an electronic filing program with the Department would probably be “How do I get started?” And the answer is fairly simple. First, complete the electronic filing application from the back of this publication. Before sending the completed application to the Department (mail or FAX), you should decide whether you want your copy of IN-S.I.T.E. on diskettes or you wish to download the program from the Departments web site @ ([www.in.gov/dor/](http://www.in.gov/dor/)). After your application is processed, you will receive your startup codes (PIN and mailbox codes). Enter them in the transmitter profile and you are ready to test and use the system.

## A WORD ABOUT RETURNS/COUPONS

If you decide to file returns electronically, you should alert the appropriate staff /clients that paper coupons should no longer be filed . If a single payment is submitted but both an electronic payment and a paper coupon are submitted, our processing system will automatically generate a liability notice for what it considers to be a missing payment. This of course would be an erroneous billing, but can be avoided if there are no duplicate returns filed for the tax period.

At the end of each tax processing year, an evaluation of all tax records is performed which does two things - determine whether or not a change is needed to the current filing frequency (monthly, quarterly, etc.) and, produce the next years tax coupon books. If a change to a filing frequency is in order, e.g. from Monthly due on the 30<sup>th</sup> to Early Filer due monthly on the 20<sup>th</sup>, a filing frequency change letter will also be mailed to the taxpayer. For those taxpayers remitting by paper coupon and check, the filing frequency change letter required no action on the taxpayers' part. It was simply an announcement explaining a change in coupons being mailed. In electronic filing, “new year” coupons will not be created for taxpayers that have filed an electronic return during the previous year. A filing frequency change letter may still be received by an electronic filing taxpayer, and should be used to update the electronic tax filing software to reflect the new filing frequency. Transmitters remitting on behalf of other taxpayers should check at the beginning of each year to ask the taxpayer if they received notification of filing frequency change.

Should one elect to return to paper filing, a written request would have to be made to the Department to have coupons reinitiated.

EFT taxpayers (not just IN-S.I.T.E. users) have been required by law to make tax payments in accordance with their filing frequency but were only required to file quarterly recaps instead of monthly returns. The 2003 General Assembly passed legislation that eliminated the requirement of quarterly recaps for taxpayers remitting employee withholding tax electronically.

Withholding accounts will be reconciled annually when the WH-3 is filed. Taxpayers remitting Indiana sales/use tax payments are still required to file the recaps.

We recommend that taxpayers using IN-S.I.T.E. create and send a return and payment together rather than send payments only then a separate electronic return. To send a payment and return in the same transaction, go to “Returns” rather than “Payments” on the IN-S.I.T.E. menu. If you send a payment and return, each month, do not file a quarterly recap.

If you have questions about returns/coupons, contact the EFT Section by calling 317-615-2695.

## CONTACTS

Address all Correspondence - including registration forms to:

Electronic Commerce - Business Taxes  
PO BOX 6076  
Indianapolis, IN 46206-6076

Specific Information Regarding EFT (Electronic Funds Transfer):

Phone: 317-615-2695

FAX: 317-615-2691

**IN-S.I.T.E. Help Desk, Technical and Programming Issues:**

(317) 233-9166

**IN-S.I.T.E. Home Page and Help site address:**

[www.in.gov/dor/electronicservices/insite/index.html](http://www.in.gov/dor/electronicservices/insite/index.html)

**Indiana Department of Revenue’s Web Site:**

[www.in.gov/dor/](http://www.in.gov/dor/)

# INDIANA DEPARTMENT OF REVENUE ELECTRONIC FILING APPLICATION

Date: \_\_\_\_\_

Indiana TID# (13 digits): \_\_\_\_\_ DUNS: \_\_\_\_\_ FEIN: \_\_\_\_\_

Taxpayer/Company Name : \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Electronic Filing Contact Name: \_\_\_\_\_ Ph. \_\_\_\_\_

Sales Contact Name: \_\_\_\_\_ Ph. \_\_\_\_\_

Withholding Contact Name: \_\_\_\_\_ Ph. \_\_\_\_\_

The taxpayer identified above, understanding and accepting the stipulations presented on the reverse side, hereby applies for authorization to transmit data to the Department of Revenue electronically in accordance with the department's electronic filing program as set forth in the Electronic Filing Information Guide dated: \_\_\_\_/\_\_\_\_/\_\_\_\_.

Authorized Signatures:

Printed: \_\_\_\_\_

Written: \_\_\_\_\_

Printed: \_\_\_\_\_

Written: \_\_\_\_\_

Printed: \_\_\_\_\_

Written: \_\_\_\_\_

Communications Method: (Check One)

1. I will use IN-S.I.T.E. software and I will download it from the Departments **web site**. \_\_\_\_\_
2. I will use IN-S.I.T.E. software and prefer to receive the software on **diskettes**. \_\_\_\_\_
3. I will use IN-S.I.T.E. software and prefer to receive the software on **CD**. \_\_\_\_\_
4. I will use other software which has been approved by the Department. \_\_\_\_\_
5. Our response to your application can be faxed to you. **Enter your fax number here:** \_\_\_\_\_

Signatures on the application authorize the Indiana Department of Revenue to present debit entries into specified accounts for electronic funds transfer as required by Indiana Law.

Mail to: Electronic Commerce – Business Taxes  
P. O. Box 6076  
Indianapolis, IN 46206-6076

FAX to: 317-615-2691

E-mail: \_\_\_\_\_

**PLEASE READ THE NEXT PAGE**



## INDIANA DEPARTMENT OF REVENUE – ELECTRONIC FILING APPLICATION - STIPULATIONS

1. To transmit all such returns in accordance with the Department's standards using the American National Standards Institute (ANSI) ASC X12 and any instructions that may be issued by the Department from time to time.
  2. To adopt as its electronic signature an electronic identification consisting of symbol(s) or code(s) that are to be affixed or contained in each return transmitted and that such electronic signature affixed to or contained in any transmitted document shall be sufficient to verify that the Taxpayer originated such document.
  3. That the manual signature(s) of the Taxpayer and each of the Taxpayer's authorized agents, as affixed to this Application, shall be deemed to be affixed to and appear on each such electronically filed returns, as if actually so appearing.
  4. That the electronic filing of a return hereunder shall be deemed to be a declaration by the Taxpayer and each person whose manual signature is affixed hereto as an authorized agent for the Taxpayer that such return is verified as correct and is signed by each of them under the penalties of perjury.
  5. To notify the Department if any person whose signature appears hereon as an authorized agent of the Taxpayer leaves the employment of the Taxpayer or ceases to be authorized to sign such returns for the Taxpayer, the Taxpayer and/or such person shall immediately notify the Department in writing of such fact. No person who is or may be liable for any tax, penalty, or interest shall be relieved of such liability with respect to any return filed or required to be filed prior to the actual receipt by the Department of the written notice herein required.
  6. That Taxpayer shall not contest the validity or enforceability of such tax returns communicated in electronic form on grounds related to the absence of paper-based writings, signings, or originals.
  7. That a computer-generated hard copy of such a transmitted return may be introduced as evidence in any judicial or administrative proceeding and shall be admissible as between the Taxpayer and the Department to the same extent and under the same conditions as any other business records.
  8. That Taxpayer shall not contest the admissibility of any transmitted return on the basis that the transmitted return was not originated or maintained in documentary form.
  9. That, if the application is made by a third party service provider acting on behalf of the Taxpayer, the application is made under the authorization of a contract or Power of Attorney must be available if necessary.
-

# Electronic Filing Application Instructions

**DATE:**

Enter the date this form was completed.

**INDIANA TID#:**

The 13 digit number of the business or service provider preprinted on coupons mailed to you by the Department.

**DUNS# (optional):**

The 9 digit Dunn & Bradstreet number of the business or service provider transmitting data.

**FEIN:**

The 9 digit Federal ID Number of the business or service provider transmitting data.

**TAXPAYER NAME:**

Name of the company or service provider who will transmit tax data.

**ADDRESS:**

Address of the company who will transmit tax data - business or service provider.

**CITY, STATE & ZIP:**

City, State and Zip Code of the company who will transmit tax data - business or service provider.

**CONTACT NAME(S) AND PHONE NUMBER(S)**

Enter the name and phone number of the contact people for the areas indicated - as applicable).

**AUTHORIZED SIGNATURES:**

Enter the signatures of individuals within the organization who would have authority to sign tax returns or be authorized to initiate ACH debit transactions on behalf of the organization or the organization's clients.

**COMMUNICATIONS METHOD:**

Check the appropriate line to notify us if you will require IN-S.I.T.E. software on diskette.

**FAX NUMBER:**

Provide your fax number if you wish to have the response to your application faxed to you, otherwise it will be mailed to your location.